## SIKKIM



#### GAZETTE

## **GOVERNMENT**

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Friday 25th September, 2020

No. 370

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 66/2020-GST/SIKKIM

Date: 21st September, 2020

#### NOTIFICATION

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim Finance Department, No. 35/2020-State Tax, dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31stday of October, 2020."

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia Secretary Commercial Taxes Division Finance Department